

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 14-1883**

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KEVIN ROBERTSON,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee,

and

RICHARD M. KREMEN,

Trustee.

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Appeal from the United States District Court for the District of Maryland, at Baltimore. William D. Quarles, Jr., District Judge. (1:13-cv-02553-WDQ)

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Submitted: January 22, 2015

Decided: January 26, 2015

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Before SHEDD, KEENAN, and DIAZ, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Kevin Robertson, Appellant Pro Se. Jonathan D. Carroll, Bruce R. Ellisen, John Schumann, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Kevin Robertson appeals the district court's order affirming the bankruptcy court's order dismissing his complaint challenging certain tax collection activities by the Internal Revenue Service. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. Robertson v. United States, No. 1:13-cv-02553-WDQ (D. Md. July 30, 2014). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED